

Unit Information

Unit Type: City

Year: 2016

Unit Name: Boynton Beach

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. Tim W Howard

Title: Director of Financial Services

Phone: (561) 742-6310

Address:

Post Office Box 310
Boynton Beach, FL 33524-0310

Contact Information

Name: Mr. Tim W. Howard

Title: Director of Financial Services

Phone: (561) 742-6310

Email: howardt@bbfl.us

Address:

Post Office Box 310
Boynton Beach, FL 33524-0310

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 7/4/2017

Audit Received Date: 7/28/2017

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$99,537,581

Audit Information

Was an audit performed? Yes

Audit Performed Date: 7/28/2017

Auditor Name: Caler, Donten, Levine, Cohen,
Porter, & Veil, P.A.

Address:

505 South Flagler Dr
Suite 900
West Palm Beach, FL 33401

Certification

Chief Financial Officer

Name: Tim W Howard

Title: Director of Financial Services

Chairman/Elected Official

Name: Steven B. Grant

Title: Mayor

Yes No

Have You Experienced a Financial Emergency in this year?

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

Revenues Report for FYE 2016

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	29,642,315	9,585,902									39,228,217
312410 - First Local Option Fuel Tax		1,313,328									1,313,328
314100 - Utility Service Tax - Electricity			6,010,311								6,010,311
314300 - Utility Service Tax - Water			1,227,687								1,227,687
314400 - Utility Service Tax - Gas			97,025								97,025
314900 - Utility Service Tax - Other	234,998		17,189								252,187
315000 - Communications Service Tax (Chapter 202)			2,383,974								2,383,974
316000 - Local Business Tax (Chapter 205)	1,639,756										1,639,756
322000 - Building Permits	2,320,233										2,320,233
323100 - Franchise Fee - Electricity	4,411,417										4,411,417
323400 - Franchise Fee - Gas	22,644										22,644
323500 - Franchise Fee - Cable Television											0
325200 - Special Assessments - Charges for Public Services	5,680,335										5,680,335
329000 - Other Permits, Fees & Special Assessments	495,786	95,587									591,373
331100 - Federal Grant - General Government											0
331200 - Federal Grant - Public Safety		23,914									23,914
331500 - Federal Grant - Economic Environment		511,300									511,300
331900 - Federal Grant - Other											0
334200 - State Grant - Public Safety		70,145									70,145
334500 - State Grant - Economic Environment		203,358									203,358
334700 - State Grant - Culture/Recreation		78,006									78,006
334900 - State Grant - Other		22,610									22,610
335120 - State Revenue Sharing - Proceeds	2,484,312										2,484,312
335140 - State Revenue Sharing - Mobile Home Licenses	49,339										49,339
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	55,944										55,944
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	4,760,885										4,760,885
335190 - State Revenue Sharing - Other General Government	70,464										70,464
335290 - State Revenue Sharing - Other Public Safety	1,733,945										1,733,945
337100 - Local Government Unit Grant - General Government											0
337200 - Local Government Unit Grant - Public Safety		15,267									15,267
337300 - Local Government Unit Grant - Physical Environment											0
337700 - Local Government Unit Grant - Culture/Recreation		3,500									3,500
337900 - Local Government Unit Grants - Other											0
338000 - Shared Revenue From Other Local Units	261,291					30,228					291,519
339000 - Payments From Other Local Units In Lieu Of Taxes	120,133										120,133
341200 - Internal Service Fund Fees and Charges							7,778,856				7,778,856
341900 - Other General Government Charges and Fees	713,205										713,205
342100 - Service Charge - Law Enforcement Services	747,627										747,627
342200 - Service Charge - Fire Protection	2,357,194										2,357,194
342400 - Service Charge - Emergency Management Service Fees/Charges	2,061,704										2,061,704
342500 - Service Charge - Protective Inspection Fees											0
342900 - Service Charge - Other Public Safety Charges and Fees	3,485										3,485
343300 - Service Charge - Water Utility						22,509,380					22,509,380
343400 - Service Charge - Garbage/Solid Waste						11,292,553					11,292,553

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
343500 - Service Charge - Sewer/Wastewater Utility						22,622,878					22,622,878
343800 - Service Charge - Cemetery		86,225									86,225
343900 - Service Charge - Other Physical Environment Charges											0
344300 - Service Charge - Mass Transit											0
347200 - Service Charge - Parks and Recreation	441,235	1,759,456				1,432,379					3,633,070
349000 - Other Charges for Services		17,585									17,585
354000 - Fines - Local Ordinance Violation	718,396										718,396
359000 - Other Judgments, Fines and Forfeits		1,726,754									1,726,754
361100 - Interest	127,956	68,819	5,737	40,995		694,324	5,398	5,581,524			6,524,753
361400 - Gain (Loss) on Sale of Investments								29,759,381			29,759,381
362000 - Rents and Royalties	404,255					19,555					423,810
364000 - Disposition of Fixed Assets							182,532				182,532
365000 - Sale of Surplus Materials and Scrap	2,129			556,001							558,130
366000 - Contributions and Donations from Private Sources		189,328		180,416							369,744
368000 - Pension Fund Contributions								22,105,392			22,105,392
369900 - Other Miscellaneous Revenues	303,554	64,119		65,791		46,710	143,200	14,531			637,905
381000 - Inter-Fund Group Transfers In	16,442,000	226,441	2,142,518	6,533,174		250,000	3,115,390				28,709,523
384000 - Debt Proceeds											0
389900 - Proprietary - Other Non-Operating Sources						1,911,050					1,911,050
Grand Total	78,306,537	16,061,644	11,884,441	7,376,377		60,809,057	11,225,376	57,460,828			243,124,260

Expenditures Report for FYE 2016

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	171,142										171,142
511.30 - Legislative - Operating Expenses	41,260										41,260
511.90 - Legislative - Other Uses	8,500										8,500
512.10 - Executive - Personnel Services	1,151,288										1,151,288
512.30 - Executive - Operating Expenses	2,353,744			27,563							2,381,307
512.60 - Executive - Capital Outlay	3,937			346,715							350,652
512.90 - Executive - Other Uses	128,916										128,916
513.10 - Financial and Administrative - Personnel Services	2,596,102						251,614				2,847,716
513.30 - Financial and Administrative - Operating Expenses	980,114						17,306	2,015,895			3,013,315
513.60 - Financial and Administrative - Capital Outlay	24,443										24,443
514.10 - Legal Counsel - Personnel Services	124,081										124,081
514.30 - Legal Counsel - Operating Expenses	519,864										519,864
515.10 - Comprehensive Planning - Personnel Services	740,428										740,428
515.30 - Comprehensive Planning - Operating Expenses	10,395										10,395
517.30 - Debt Service Payments - Operating Expenses			2,178			10,775					12,953
517.70 - Debt Service Payments - Debt Service			3,724,880			1,934,562					5,659,442
518.30 - Pension Benefits - Operating Expenses								19,650,872			19,650,872
518.90 - Pension Benefits - Other Uses											0
519.10 - Other General Government - Personnel Services	670,123	229,147					1,107,890				2,007,160
519.30 - Other General Government - Operating Expenses	766,182	2,734,152		8,004			10,295,807				13,804,145

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
519.60 - Other General Government - Capital Outlay		13,610		9,475							23,085
519.90 - Other General Government - Other Uses								304,658			304,658
521.10 - Law Enforcement - Personnel Services	25,449,903	67,254									25,517,157
521.30 - Law Enforcement - Operating Expenses	4,072,950	1,228,408									5,301,358
521.60 - Law Enforcement - Capital Outlay	136,101	7,830		13,337							157,268
521.90 - Law Enforcement - Other Uses											0
522.10 - Fire Control - Personnel Services	20,236,839										20,236,839
522.30 - Fire Control - Operating Expenses	2,587,299	15,267									2,602,566
522.60 - Fire Control - Capital Outlay	162,308			84,936							247,244
522.90 - Fire Control - Other Uses											0
524.10 - Protective Inspections - Personnel Services	2,360,435										2,360,435
524.30 - Protective Inspections - Operating Expenses	515,194										515,194
524.60 - Protective Inspections - Capital Outlay	2,200										2,200
534.10 - Garbage/Solid Waste - Personnel Services						3,054,799					3,054,799
534.30 - Garbage/Solid Waste - Operating Expenses						4,347,069					4,347,069
534.60 - Garbage/Solid Waste - Capital Outlay											0
534.90 - Garbage/Solid Waste - Other Uses											0
536.10 - Water/Sewer Services - Personnel Services						10,260,002					10,260,002
536.30 - Water/Sewer Services - Operating Expenses						22,547,513					22,547,513
536.90 - Water/Sewer Services - Other Uses						1,346,725					1,346,725
539.10 - Other Physical Environment - Personnel Services	218,875										218,875
539.30 - Other Physical Environment - Operating Expenses	16,762										16,762
539.60 - Other Physical Environment - Capital Outlay											0
541.10 - Road/Street Facilities - Personnel Services	263,460										263,460
541.30 - Road/Street Facilities - Operating Expenses	784,023	1,040									785,063
541.60 - Road/Street Facilities - Capital Outlay	13,875			245,248							259,123
544.10 - Mass Transit - Personnel Services											0
544.30 - Mass Transit - Operating Expenses											0
554.10 - Housing and Urban Development - Personnel Services		257,416									257,416
554.30 - Housing and Urban Development - Operating Expenses		20,337									20,337
554.60 - Housing and Urban Development - Capital Outlay											0
559.10 - Other Economic Development - Personnel Services	68,838										68,838
559.30 - Other Economic Development - Operating Expenses	108,590	550,624		3,113,380							3,772,594
559.60 - Other Economic Development - Capital Outlay				1,263,773							1,263,773
559.90 - Other Economic Development - Other Uses	3,563										3,563
571.10 - Libraries - Personnel Services	1,873,723										1,873,723
571.30 - Libraries - Operating Expenses	516,397	50,750									567,147
571.60 - Libraries - Capital Outlay	150,047	27,256									177,303
572.10 - Parks/Recreation - Personnel Services	3,550,731	292,529				1,098,304					4,941,564
572.30 - Parks/Recreation - Operating Expenses	2,047,327	344,469		19,841		735,642					3,147,279
572.60 - Parks/Recreation - Capital Outlay	34,973			665,664							700,637
572.90 - Parks/Recreation - Other Uses											0
579.10 - Other Culture/Recreation - Personnel Services		112,925									112,925
579.30 - Other Culture/Recreation - Operating Expenses		119,733									119,733
579.60 - Other Culture/Recreation - Capital Outlay											0
581.90 - Interfund Transfers Out - Other Uses	1,916,192	9,026,410	6,816,592	188,500		10,732,829	29,000				28,709,523
585.90 - Payment to Refunded Bond Escrow Agent - Other Uses											0

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
593.90 - Special Items(Loss) - Other Uses											0
Grand Total	77,381,124	15,099,157	10,543,650	5,986,436		56,068,220	11,701,617	21,971,425			198,751,629

Data Element Worksheet Report for FYE: 2016, Boynton Beach

Affiliates Report for FYE 2016

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Boynton Beach Community Redevelopment Agency	Independently Reported	\$18,527,896	\$16,332,219	\$17,119,000
Special District - Quantum Park Overlay Dependent District	Independently Reported	\$754,517	\$833,393	\$1,478,197

